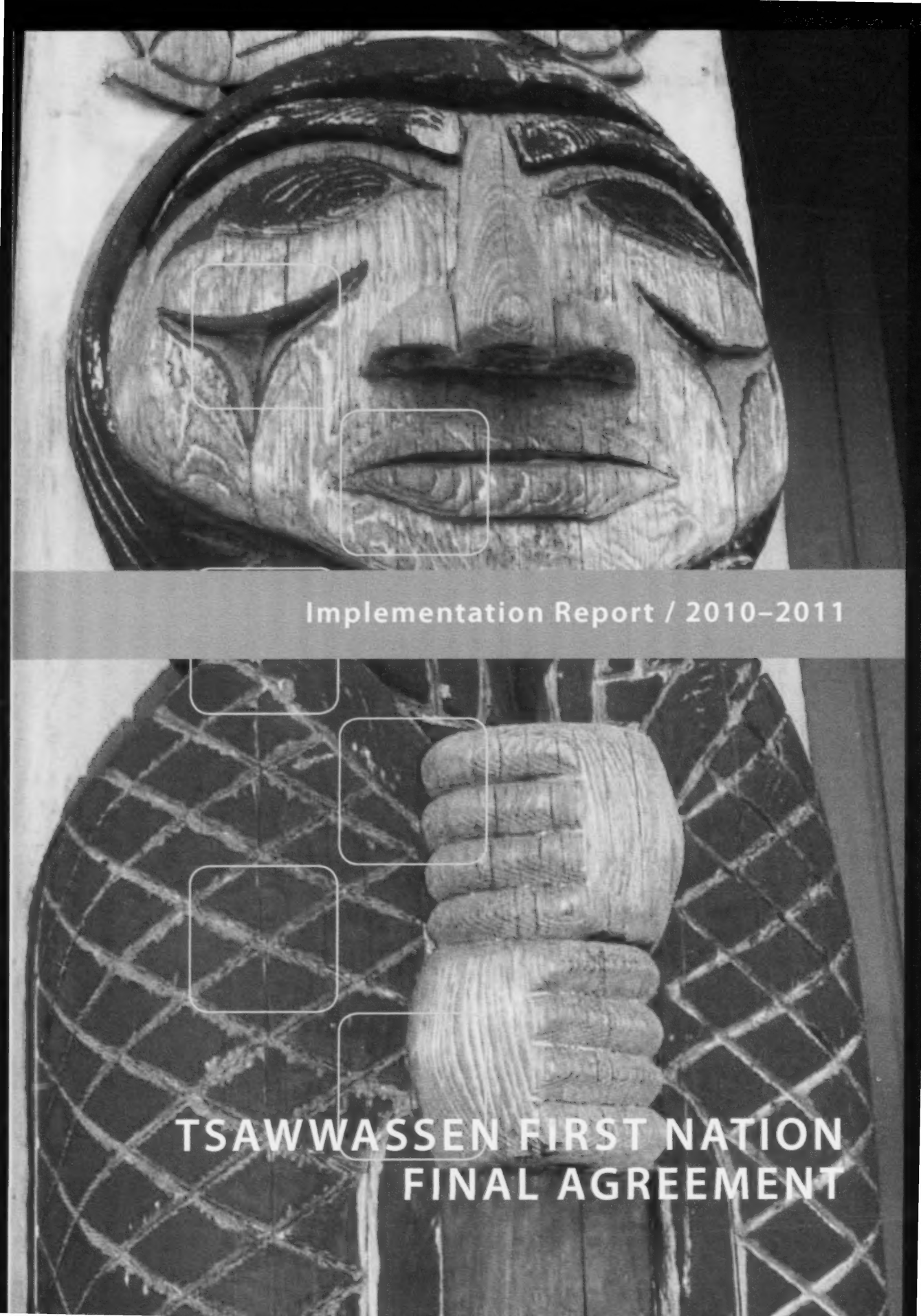

Implementation Report / 2010–2011

TSAWWASSEN FIRST NATION FINAL AGREEMENT

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The Tsawwassen First Nation Final Agreement is British Columbia's first modern urban treaty and the first treaty completed under the British Columbia Treaty Commission. The governments of Canada, British Columbia, and Tsawwassen First Nation are partners in the Tsawwassen First Nation Final Agreement (the Treaty), which comprises a land claim and self-government agreement. The Treaty came into force on the Effective Date of April 3, 2009.

As required under the Final Agreement, the three responsible governments established a committee to provide a forum for the Parties to discuss and facilitate its implementation. This report summarizes the progress made in the second year of the Treaty, from April 1, 2010 to March 31, 2011.

respect & opportunity

TSAWWASSEN: LAND FACING THE SEA

A PLACE

Since time immemorial, the Tsawwassen people have used and occupied a large coastal territory rich with fish, wildlife, and other natural resources. Tsawwassen traditional territory ranges across southern sections of what is now British Columbia – starting at the north end of Pitt Lake and following the Pitt River to the Fraser River and into the Strait of Georgia; as far east as New Westminster; south to the international border; and west to the southern Gulf Islands. Tsawwassen is a Hun'qum'i'num word that means "Land Facing the Sea." Tsawwassen First Nation's home and treaty lands are situated near Roberts Bank on the shore of the Salish Sea.

A PEOPLE

The Tsawwassen people belong to the seafaring Coast Salish. Tsawwassen First Nation includes 427 Members. Approximately half live on Tsawwassen Lands and the rest reside in British Columbia's Lower Mainland, Whatcom County (Washington), the interior of British Columbia, and elsewhere in North America. The community is young and growing, with 40 percent of Members under the age of 18. Tsawwassen people are proud of their heritage, cultural traditions, and reputation as a welcoming, close-knit community.

A VISION

Prior to the realization of self-government under the Tsawwassen First Nation Final Agreement, Tsawwassen Members developed a strategic plan to set treaty implementation goals for their community and government. That plan is articulated in the following vision statement.

> "What We Are Working Toward: Tsawwassen First Nation will be an ideal location to raise a family, and a working model of an environmentally sustainable, self-sufficient, and culturally proud First Nation community. Tsawwassen First Nation Government will, at all times, be oriented towards serving our Membership, and will exercise the self-government powers of the Tsawwassen First Nation Final Agreement."

TSAWWASSEN FIRST NATION FINAL AGREEMENT

The governments of Canada, British Columbia, and Tsawwassen First Nation (the Parties) entered the B.C. Treaty Commission negotiation process with several objectives. These objectives included: enabling Tsawwassen First Nation (TFN) to evolve and flourish as a self-governing, self-sufficient, and sustainable community; achieving certainty in respect of land ownership and resource rights; and providing opportunity for Tsawwassen Members to participate more

fully in the economic, political, and social life of British Columbia. The Parties sought a treaty that would herald a new government-to-government relationship based on mutual respect and reconciliation.

The result is the Tsawwassen First Nation Final Agreement. A historic achievement, the Treaty clarifies legal rights to lands and resources, and self-government for Tsawwassen First Nation. The Treaty provides certainty for residents and investors, benefiting all Canadians. It achieves true reconciliation—proving that a modern society can correct the mistakes of the past, while providing for differences in values and cultures.

A comprehensive land claim and self-government agreement, the Treaty provides for:

- the transfer of over 724 hectares of land (Tsawwassen Land) previously held either by Canada or the Province of British Columbia, including 290 hectares of former federal Crown land (reserves), 372 hectares of former provincial Crown land, subsurface rights, and 62 hectares of land comprised of Boundary Bay and Fraser River parcels that TFN owns in fee simple (but remain under the jurisdiction of the Corporation of Delta);
- the registration of those lands in the B.C. Land Title Office;
- the resolution of TFN's title claim over its 10,000 square kilometer traditional territory and the retention of hunting, fishing, and gathering rights in that territory;
- an agreed-upon percentage of the total annual allowable sockeye catch on the Fraser River and commercial fishing opportunities for crab and various species of salmon;
- self-government provisions, including jurisdiction over land management, and aspects of health care, education, post-secondary education, social assistance, and child and family services.

TSAWWASSEN GOVERNMENT

Tsawwassen Government is designed to ensure democracy, transparency, and accountability for its citizens. TFN's self-governing authority includes responsibility for the management of Tsawwassen Lands, resources, social services, and many other areas of jurisdiction previously held by the federal, provincial, or municipal governments. Tsawwassen Government consists of the following governing structures.

The **Tsawwassen Legislature** includes 12 Tsawwassen Members and the Chief. The highest body of Tsawwassen Government, the Legislature discusses and makes laws, and approves an annual budget. In its second year, the Tsawwassen Legislature enacted three laws. All Tsawwassen Government laws are available on TFN's website.

The **Executive Council** consists of the Chief and the four members who received the highest number of votes in the election for the Tsawwassen Legislature. The Executive Council meets regularly to discuss and resolve ongoing strategic and operational matters. The Executive Council operates under the authority of legislation established by the Tsawwassen Legislature and is empowered to make regulations, orders, and policies, and to establish strategic direction under Tsawwassen law.

The **Advisory Council** ensures that proposed laws, regulations, and other actions are considered by the Membership in an open forum prior to being passed or presented to the Executive Council. Established under the Tsawwassen Constitution, the Advisory Council consists of six members chosen at the Annual General Meeting.

The **Judicial Council** is made up of a mix of Tsawwassen Members and others with significant legal and judicial experience. They are responsible for hearing challenges to the validity of Tsawwassen laws, resolving disputes between Members and elected officials, making recommendations to courts on the sentencing of Members where requested, investigating financial irregularities, and other duties assigned by Tsawwassen Government.

The **Consultation Committee** is a group of non-Members established by the Executive Council. Comprised of representatives of leaseholders on Tsawwassen Lands, the committee is consulted on issues that significantly and directly impact leaseholder interests, including various regulatory structures and TFN's economic development initiatives.

The **Property Tax Authority** is made up of Members of Executive Council and non-Member ratepayers, and is responsible for approving tax rates and expenditures in respect of residential property taxation.

TREATY IMPLEMENTATION COMMITTEE

The Parties view the Treaty as the start of a new government-to-government relationship. To oversee this relationship, a Treaty Implementation Committee was formed. Comprised of one representative each from the governments of Canada, British Columbia, and TFN, the committee attempts to resolve implementation matters and issues as they arise, assists and facilitates each Party in meeting its obligations under the Treaty, and communicates the progress of implementation with internal agencies.

The operation of the Implementation Committee fulfils specific obligations in Chapter 25, Paragraph Six of the Treaty (25.6). Throughout this report, for ease of reference, corresponding Treaty Chapter and Paragraph numbers are included where appropriate.

During the reporting period, the Implementation Committee met four times (25.6). The formal meetings were augmented by a number of tripartite working groups to address specific issues in depth. While most of the transactional items triggered by the Effective Date were completed within the first year of the Treaty, the Parties continued to foster a constructive government-to-government relationship as they worked to reconcile differing views and establish new processes for joint activities. Specific issues addressed include the following:

- The Parties encountered technical obstacles to registering title of a strip of shoreline Tsawwassen Land in the B.C. Land Titles Office. The Parties continue to discuss ways to overcome these obstacles while ensuring the registration process is compatible with both the federal and provincial systems.

- TFN and Canada identified and discussed a difference of interpretation in respect of TFN's on-going eligibility for federal application-based funding programs not included in the Fiscal Financing Agreement. The parties exchanged information setting out their different perspectives on the issue, and engaged in a discussion to attempt to clarify the interpretation.
- The Parties discussed a benchmarking study to assess quality of life and wellbeing in Tsawwassen First Nation. Recognizing the importance of evaluation to the treaty process, the Parties discussed the roles that Canada and British Columbia could play in supporting this work. TFN began moving forward with this project as an unfunded priority while soliciting federal and provincial funding.
- TFN sought to engage with Canada in a joint strategy to manage potential slope stability and other environmental risks on Tsawwassen Lands. The Parties identified a difference of interpretation in respect of Canada's responsibility for land use decisions made under federal jurisdiction. It is Canada's position that ongoing land management of Tsawwassen Lands is not a federal responsibility, therefore Canada declined to participate (to date). However, it is TFN's position that under the Final Agreement (2.41), Canada remains liable for decisions made under federal jurisdiction. TFN considers this matter unresolved.
- TFN continued to work with Canada to draft and enact a federal regulation under section 141 of the *Fiscal and Statistical Management Act*. This regulation will allow TFN to participate in a borrowing pool set up by the First Nations Finance Authority, First Nations Tax Commission, and First Nations Financial Management Board. Though significant progress was achieved, delays in the federal drafting and approval process meant this regulation was not in place at the end of the reporting period. The Parties expect this work will be completed in the next fiscal year.

The Parties are obligated to produce an annual report on the implementation of the Tsawwassen First Nation Final Agreement (25.6.h). During the reporting period (April 1, 2010 to March 31, 2011), the Parties collaboratively developed an approach and format that satisfies the interests of all three governments. The Parties completed their first annual report within one year of the reporting period. Annual reports are provided in both official languages, available on-line, and tabled in Parliament.

For more information, visit:

- Tsawwassen First Nation Final Agreement (www.tsawwassenfirstnation.com/finalagreement.php)
- the complete Treaty Implementation Plan (www.tsawwassenfirstnation.com/finalagreement.php)
- The Government of Canada's Approach to Implementation of the Inherent Right and the Negotiation of Aboriginal Self-Government (www.aadnc-aandc.gc.ca/eng/1100100031843)
- British Columbia Ministry of Aboriginal Relations and Reconciliation (www.gov.bc.ca/arr/treaty/default.html)
- British Columbia Treaty Commission (www.bctreaty.net/index.php)

environmentally & culturally sustainable

TSAWWASSEN LANDS

Located just 30 kilometres from both downtown Vancouver and the international border, adjacent to both the Tsawwassen Ferry Terminal and Port Metro Vancouver's Deltaport facility, Tsawwassen Lands are in an enviable position to take advantage of economic opportunities. As the Lower Mainland's population and economy continue to grow, Tsawwassen Members are able to realize benefits from the development of Tsawwassen Lands through the Treaty. At the same time, the Treaty equips Tsawwassen First Nation with the power to ensure that development proceeds in a manner that is both environmentally and culturally sustainable.

TREATY LANDS

Work on the transfer of treaty lands continued during the reporting period. Due to unforeseen complications, title to a small parcel of shoreline Tsawwassen Lands (Lot A plan BCP12878), occupied by the Vancouver Fraser Port Authority, remained registered to Transport Canada. The Parties continued to work to resolve technical and legal issues to complete this title transfer.

Where adequate surveys did not already exist, Canada and British Columbia agreed to pay the cost of surveying the boundaries of Tsawwassen Lands and Other Tsawwassen Lands as set out in Appendix E-2 of the Treaty (4.102-103). These surveys have been completed except for Lot A plan BCP12878 described above. The Parties agreed to survey instructions for that parcel and the survey will be completed in the 2011-2012 reporting period.

LAND REGISTRY

For the sake of consistency with the surrounding system, TFN chose to register Tsawwassen Lands in the B.C. Land Title Office. The B.C. Land Title Office is based on the Torrens system of land registry, which provides certainty and security of title to interest holders. Registration in the B.C. Land Title Office improves TFN's system of land tenure, provides investor confidence, and assists TFN in managing its land affairs. Provincial legislation was amended to accommodate the registration of TFN treaty lands in the Land Title Office, to accommodate TFN fee simple title, and to ensure the integrity of TFN's unique Aboriginal interest in and relationship to its land base.

TFN LAND USE PLANNING

The Tsawwassen First Nation Lands Department develops and administers land use planning and regulation on Tsawwassen Lands. This includes assisting with registering land interests; implementing and enforcing land related acts, regulations, and bylaws; issuing permits; and undertaking other municipal-like functions. TFN's Land Use Plan and Industrial Land Use Master Plan help guide land use on Tsawwassen Lands.

During the reporting period, TFN's Lands Department:

- continued its analysis of soil regulations in order to streamline the permit process and continue to protect the environmental health of Tsawwassen Lands;
- sought to implement the recommendations of both an Environmental Site Assessment report and the English Bluff Stability report (but experienced a delay in determining liability issues with Canada, which remain unresolved);
- established a remediation and repair program for all TFN buildings in conjunction with its Capital Plan;
- developed, consulted on, and approved a Neighbourhood Plan for the Enterprise Zone of Tsawwassen Lands, which sets out how residential developments on these properties will proceed, including road alignments, amenity contributions, and housing mix types.

SERVICE AGREEMENTS

TFN works with Canada, British Columbia, Metro Vancouver, and the Corporation of Delta to provide services on Tsawwassen Lands. This includes the provision of local government services (17.17), regional services (17.11-12), and police services (16.139).

TFN manages and maintains its roads and dikes (7.4-11, 7.24). On the Effective Date, TFN became a Diking Authority under the *Dike Maintenance Act* (DMA), responsible for its own dikes and flood protection works. Regulatory oversight is provided by British Columbia through the Deputy Inspectors of Dikes office.

During the reporting period, British Columbia issued written approval for works on the Tsawwassen Sea Dike. The project involved the replacement and extension of existing sanitary force mains (pipes) located along Tsawwassen Drive, which is also the dike. TFN retained the services of a qualified professional engineer to prepare the design and supervise construction.

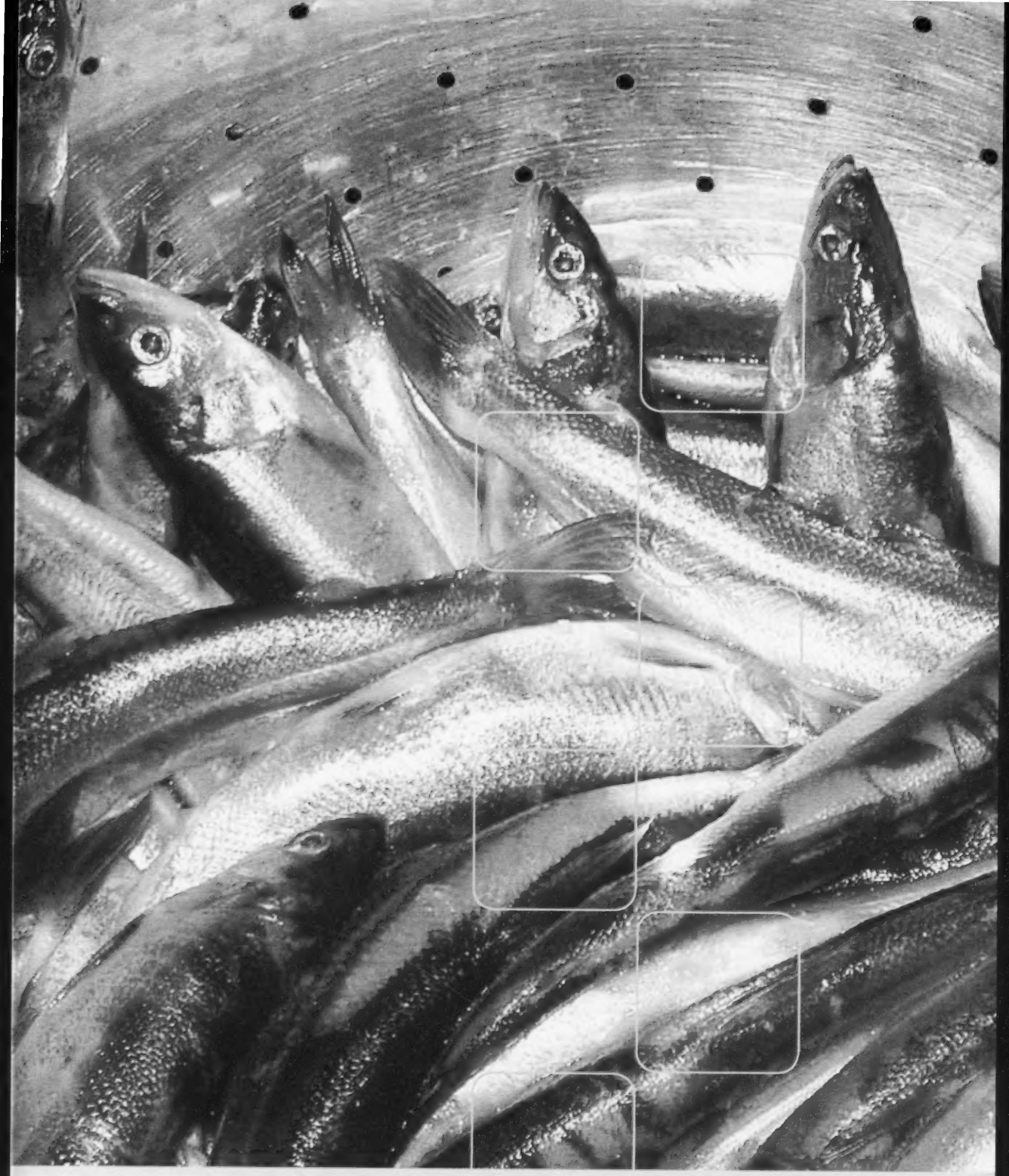
DEVELOPMENT REVIEW & CONSULTATION

The Treaty empowers TFN to evaluate all proposed developments on Tsawwassen Lands, including the environmental effects of those developments (6.12). In collaboration with TFN, British Columbia manages a custom referral process and letter for applications within Tsawwassen Lands.

British Columbia and Canada are required to consult TFN before authorizing new works within the Deltaport Way Corridor (4.57). The Treaty also requires Canada and British Columbia to consult TFN on any proposed federal or provincial projects, respectively, that may be expected to adversely affect Tsawwassen Lands, residents of Tsawwassen Lands, or TFN (15.4, 15.7).

During the reporting period:

- as part of the Gateway Project (transportation infrastructure), British Columbia continued work on the 41B overpass;
- British Columbia consulted TFN regarding environmental assessments and other referrals, including the environmental assessment of the proposed Vancouver Airport Fuel Delivery Project, and TFN provided comments on the proponent's application in March, 2011;
- British Columbia consulted TFN regarding amendments to the *Environmental Management Act*, which have the potential to affect current or future TFN laws (16.29 – 16.38);
- British Columbia consulted TFN regarding a number of applications the province received under the *Land Act* that may affect Tsawwassen Lands;
- Canada consulted TFN regarding the environmental assessment of the Fraser Wharf Ltd. Vehicle Storage Facility Expansion Project;
- Canada consulted TFN regarding environmental assessment of the Ewen Rail Bridges.



culture, history & sustenance

NATURAL RESOURCES

For countless generations, Tsawwassen people have respected and protected the gifts of the land and sea. Increasing development and urbanization, however, have impacted the natural environment in Tsawwassen First Nation's traditional territory. Through the Tsawwassen First Nation Final Agreement, TFN exercises its rights to this natural bounty and cooperatively manages these resources for long-term sustainability.

TFN NATURAL RESOURCES DEPARTMENT

The Natural Resources Department of Tsawwassen Government administers the Treaty agreement between TFN, British Columbia, and Canada on the Annual Total Allowable Catch for crab, salmon, eulachon, other fisheries, and aquatic plants. In concert with the Joint Fisheries Committee, the department organizes, monitors, and enforces TFN activities and regulations in relation to the harvest and conservation of fish, wildlife, migratory birds and plants; reviews requests for referrals from other governments and industry; and, where possible, negotiates Impact Benefit Agreements. In addition, the department:

- implements the Tsawwassen Fisheries Plan;
- manages departmental staff (catch monitors, enforcement officers, etc.) to implement a fisheries program that complies with the terms and conditions of the Treaty and TFN's *Fisheries, Wildlife, Migratory Birds and Renewable Resources Act*;
- manages consultations for referrals relating to proposed projects on Tsawwassen Lands;
- compiles fisheries data and reports to the Department of Fisheries and Oceans Canada (DFO) through the Joint Fisheries Committee;
- leads TFN's participation in environmental assessments undertaken by other governments;
- has overall responsibility for archaeology and heritage.

FISHERIES MANAGEMENT

For Tsawwassen First Nation, participation in the management of the fishery is vital for both cultural and economic reasons. Subject to conservation measures, TFN encourages Members to exercise their rights to fishing, hunting, and gathering under the Treaty. During the reporting period, TFN issued 64 Member and spousal fishing licenses.

Prior to the Treaty, TFN harvested under its Aboriginal right to fish. DFO managed a number of programs to accommodate Aboriginal fishing, including the Aboriginal Fisheries Strategy. These programs provided less certainty regarding actual fishing areas and allocations than those established for TFN under the Treaty (9.1 and 9.23).

Since the Effective Date, the Treaty obligates Canada to issue Harvest Documents for TFN to exercise its Fishing Right, guided by a Tsawwassen Annual Fishing Plan and recommendations of a Joint Fisheries Committee (9.68 – 9.78). The Parties are also obligated to develop, update, and maintain the Fisheries Operational Guidelines (FOG) that describe operating principles and procedures for a Joint Fisheries Committee, which makes recommendations on fisheries matters (9.68-78 and 9.80). The FOG details procedures for monitoring and reporting domestic catch, accounting for salmon harvests, and regulating non-commercial fishing. During the reporting period, the Parties worked to improve these guidelines for subsequent fishing seasons.

Food, Social, & Ceremonial (FSC) Fishery

During the reporting period, Canada issued Harvest Documents to TFN for salmon, eulachon, crab, prawn, and shrimp for domestic needs. However, Canada did not issue a Harvest Document license for pink salmon or groundfish (rockfish, lingcod, halibut, dogfish and sole). Under the Treaty, TFN has opportunities to catch species for which no pre-determined quantity is set, including crab, eulachon, shrimp, and prawns. Due to conservation concerns, however, ceremonial fisheries for Fraser eulachon were limited. Canada issued six licenses to fish for a total of 20 hours. A total of 72 sturgeon were caught as bycatch and released. British Columbia did not issue a Harvest Document license for aquatic plants. However, British Columbia and TFN continued work on harvesting methods and a draft Harvest Document for aquatic plants.

The crab fishery is regulated by limiting the size, sex, fishing season, and number of traps allowed per vessel. During the reporting period, DFO issued four crab licenses to TFN; 21,558 Dungeness crab and 2 Red Rock crab were harvested for domestic consumption. As recommended by the Joint Fisheries Committee, Tsawwassen Fisheries purchased a plumbed tank to hold live crab. The tank should address concerns of proper documentation for the distribution of crab to Tsawwassen Members and other First Nation communities for domestic consumption via trade and barter.

Although TFN did not access its Intertidal Bivalve Fishing Area, it continued consultations with the Hul'qumi'num Treaty Group and other First Nations where their traditional territories overlap the non-exclusive TFN bivalve harvest area.

The Treaty includes a commitment for the Parties to adjust for the difference between salmon allocations and the total actual catch (9.27). These "underages" and "overages" for sockeye are calculated from the Canadian Total Allowable Catch (CTAC) formula. During the reporting period, TFN harvested less than its allocated quantities for chinook, coho, and chum salmon. The underage of 287 chinook in 2010 has offset the overage of 95 chinook harvested in 2009. However, the remaining 192 chinook were not carried forward as an underage for 2011. The low chinook catch was the result of significant conservation concerns raised by First Nations in respect of early-timed chinook stocks. Due to extremely low returns in tributaries of the Upper Fraser, First Nations in the Nicola Valley led a successful campaign, in partnership with TFN, to encourage all Fraser River First Nations to refrain from fishing early chinook

stocks. Canada did not agree that these self-imposed conservation measures were appropriate or necessary, and allowed sport and limited commercial fishing opportunities for these early-run Chinook.

FSC Fisheries Harvest since Effective Date

Species	Harvest Total 2009	2010
sockeye	1,132	15,226
chinook	995	338
pink	72	2
coho	57	3
Chum	1,320	2,019
eulachon	49 lbs.	50 lbs.
Dungeness crab	24,712	21,588
Red Rock crab	0	2

Commercial Fishery

On the Effective Date, the Parties entered into a 25-year Harvest Agreement, which sets out commercial allocations of Fraser River sockeye, chum, and pink salmon, as well as crab license conditions in the lower Strait of Georgia and Boundary Bay (9.102). The agreement has requirements comparable to those governing general commercial fisheries.

During the reporting period, TFN had a commercial sockeye allocation of 97,981 fish and harvested 98,315 (334 over quota) — TFN's largest sockeye harvest in recent memory. While the quantity is due to the record sockeye run on the Fraser River in the summer of 2010, TFN's ability to harvest a record catch is a result of the allowable catch formula negotiated in the Treaty. The Treaty formula sets TFN's catch as a percentage of the total run on the Fraser, a management tool which ensures conservation but allows TFN to benefit as the run increases. This formula resulted in a significant benefit for Tsawwassen Members.

Commercial Fisheries Harvest since Effective Date

Species	Harvest Total 2009	2010
chum	3,416	---
sockeye	---	98,315

FISHERIES ENFORCEMENT

On the Effective Date, Canada and TFN entered into an agreement to facilitate cooperation on enforcement of both federal and Tsawwassen laws for Tsawwassen domestic fisheries (9.92-9.93). While the agreement does not cover prosecution, it aims to clarify the activities of enforcement officers of both Parties. These activities include education, issuing warnings and tickets, using restorative justice, seizing gear and catch, collecting fines, and making arrests for fisheries offences.

During the reporting period, TFN developed Tsawwassen fishing licenses that each designated Member must carry when harvesting or transporting fish for domestic purposes. Designated fishing vessels are also required to clearly display a Tsawwassen identification decal. No issues were reported regarding the use of these fishing licenses and decals.

FISHERIES INVESTMENTS

On the Effective Date, Canada transferred $1 million to TFN to establish a Fisheries Trust (9.96) for promoting the conservation and protection of fish, aquatic plants, and fish habitat; facilitating the sustainable management of fish and fish habitat; and promoting and supporting participation by TFN in the stewardship of fish and fish habitat in Tsawwassen Territory. In addition, Canada transferred $1.6 million to help increase TFN commercial fishing capacity (9.105). This one-time payment is intended to aid Tsawwassen Members in becoming more active participants in the commercial fishing industry and to support the local economy.

During the reporting period, TFN examined a number of opportunities for commercial crab licenses. However, due to high prices, no new licenses were purchased. While a plan for the Fisheries Trust was in development, investments earned $47,732.

RESOURCE MANAGEMENT

As the need arises, TFN collaborates with Canada and British Columbia in the management of other fisheries, wildlife, migratory birds, renewable resources, and plants. TFN prepares harvesting plans, consults with appropriate federal or provincial agencies, then seeks approval of these plans. Resource use by Tsawwassen Members continues to evolve as rights are now clarified under the Treaty.

During the reporting period, British Columbia consulted TFN regarding two third-party marine plant harvest permits for Boundary Bay and one third-party permit to harvest wild oysters from Booth Bay on Salt Spring Island. These permits were issued. While British Columbia continues to be responsible for marine plant harvesting, as of 2011, management of the wild oyster fishery was transferred to DFO.

TREATY RIGHTS IN NATIONAL PARKS

The Treaty guarantees Tsawwassen Members the right to harvest renewable resources for food, social, or ceremonial purposes in National Parks and National Marine Conservation Areas that are wholly or partly in Tsawwassen Territory (12.1). This includes plants, birds (including migratory birds), land mammals and traditional foods, but does not include fish and aquatic plants. The right is limited by measures necessary for conservation, public health, or public safety, and Canada retains authority for managing and controlling these and other national protected areas.

During the reporting period, Canada added the Gulf Islands National Park Reserve (GINPR) to the schedule of areas listed under the *Canada National Parks Act*. Since then, Parks Canada and TFN met with the aim of developing a side agreement for cooperation in the planning and management of GINPR. Parks Canada and TFN also began discussions regarding treaty-related referrals.

TREATY RIGHTS IN PROVINCIAL PARKS

Similarly, the Treaty ensures Tsawwassen Members the right to gather plants for food, social, or ceremonial purposes in areas set out in Appendix M-2 of the Treaty (13.1), according to an approved gathering plan issued by British Columbia (13.23-28). The Treaty stipulates that any gathering plan that includes provincial Crown land within Burns Bog be consistent with the Burns Bog Management Agreement. TFN and British Columbia had agreed to gathering plans for Pinecone Burke and Golden Ears Provincial Parks. These plans expired at the end of the reporting period. TFN and British Columbia began discussions on an extension or replacement of these plans, and are also preparing for discussions respecting a gathering plan for Burns Bog.

policies, procedures & protection

GOVERNANCE

The self-government provisions of the Treaty have transformed how Tsawwassen First Nation is governed. A comprehensive Treaty Transition Plan helps guide the evolution and management of Tsawwassen self-government.

TSAWWASSEN GOVERNMENT SERVICES

Tsawwassen Government operates according to its Constitution and legal framework (16.8). Its Government Services Department facilitates the transition to self-government, ensuring that TFN meets its treaty obligations and works effectively with its treaty partners through the Treaty Implementation Committee. In addition, it supports the day-to-day operations of Tsawwassen Government; helps develop Tsawwassen Government's policies and procedures; liaises with other levels of government and First Nations organizations; and provides information to Tsawwassen Government Members, other governments, and the general public.

In addition to the treaty activities previously noted, Tsawwassen Government undertook the following initiatives during the reporting period:

- consulted Members on a number of implementation issues, regulatory and policy changes, and land development proposals;
- held 15 meetings of the Advisory Council;
- introduced two new publications ("Council's Corner" and Storytelling") to provide Members with information on Tsawwassen Government initiatives;
- developed a draft Financial Management Plan and a Risk Management Framework to assist in the evaluation of economic development proposals;
- consulted with the Council of Elders and cultural experts for hosting information sessions for other First Nations;
- met with the TFN Standing Committee on Language and Culture to seek input on protocols for the Tsawwassen Public Service Affirmation Ceremony;
- completed an office proficiency training program for staff to help improve service delivery.

LEGAL SERVICES

In order to provide comprehensive legal services to Tsawwassen Government and Members, TFN established a Legal Services Department tasked with the following responsibilities:

- managing the complaints resolution process;
- managing logistical operations of, and liaising with, the Judicial Council, TFN prosecutors, and TFN Government;

- supporting TFN participation in the provincial or supreme courts;
- assisting with the enforcement of TFN laws and regulations.

During the reporting period, TFN Legal Services:

- participated in the Commission of Inquiry into the Decline of Sockeye Salmon in the Fraser River (the Cohen Commission);
- participated in the Swenson case (litigation in respect of certain lands on Brunswick Point over which TFN was granted a first right of refusal);
- established a Judicial Council to convene hearings with respect to a variety of matters set out under Tsawwassen Law.

TSAWWASSEN LEGISLATION

In keeping with its obligations under the Treaty, TFN drafted and implemented the following legislation:

- *Land Amendment Act*
- *2011-2012 Appropriations Act*
- *Education, Health and Social Services Amendment Act.*

Updated on a regular basis, a full list of Tsawwassen laws and regulations is available to the public on TFN's website, www.tsawwassenfirstnation.com.

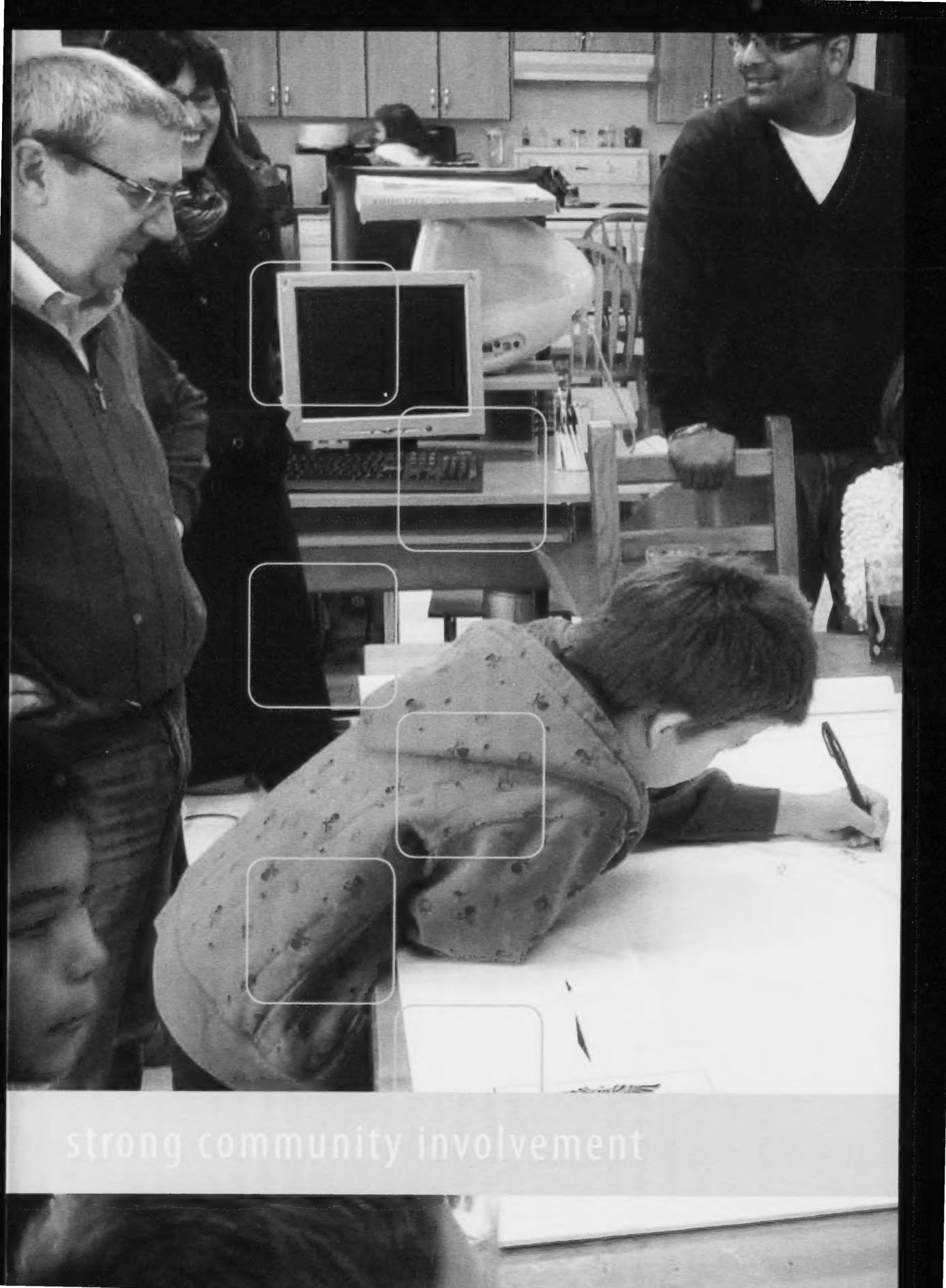
PROVINCIAL LEGISLATION

Under the Treaty, British Columbia is required to provide written notice to TFN of proposed introduction of, or changes to, provincial legislation or regulation that may affect Tsawwassen Government law-making, except in circumstances of emergency or confidentiality (16.29-38). During the reporting period, British Columbia notified TFN regarding the following statutes:

- pursuant to the *Maa-nulth First Nations Final Agreement Act*, two regulations were amended (the Adoption Regulation and Child, Family and Community Service Regulation) to correct the reference to TFN from "Indian Band" to "Treaty First Nation" and listing TFN's designated representative in the regulation as the "Health and Social Services Manager";

- Bill 13, the *Miscellaneous Statutes Amendment Act* (No. 2) 2011, in which an additional section was added to the *Child, Family and Community Service Act* regarding the permanent transfer of custody before a continuing custody order is made.

In addition, TFN and British Columbia discussed mechanisms to strengthen elements of the property tax enforcement regime on Treaty Lands.



strong community involvement

PROGRAMS & SERVICES

The Treaty enables Tsawwassen Government to assume responsibility for delivering agreed-upon government programs and services previously provided by Canada or British Columbia. At the same time, Tsawwassen First Nation remains eligible for government programs and services for which it has not assumed responsibility through the Fiscal Financing Agreement (FFA). Tsawwassen Members, the Tsawwassen Government, or Tsawwassen public institutions on behalf of Tsawwassen Members may apply for funding from such programs, subject to program eligibility criteria. In some instances, TFN has broadened programs or eligibility beyond the requirements in the FFA.

HEALTH & SOCIAL SERVICES

TFN's Health and Social Services Department works to support the health and wellbeing of Tsawwassen Members. In pursuit of this goal, the department delivers the following programs and services:

- Community Health Program (offering prenatal, drug, and alcohol counseling);
- Adult Care Program (assisting Members with functional limitations to maintain their independence);
- Home Care Services (providing nursing and in-home care attendants);
- Elders' Program (providing social and recreational activities).

TFN provides social assistance to TFN Members and Aboriginal people living on Tsawwassen Lands. Under the Treaty, the provision of service by TFN to non-Aboriginals ceased on the Effective Date. Non-Aboriginals living on Tsawwassen Lands now access social assistance from provincial offices. Social assistance program components cover basic needs, guardian financial assistance, shelter, and National Child Benefit reinvestment. Funding for social assistance is provided through the federal block funding negotiated under the Treaty. The new funding model and the transfer of jurisdiction from Canada to TFN provides increased flexibility in the use of this funding.

To help strengthen and support Tsawwassen families, TFN provides the Family Empowerment program, which offers:

- counseling services to families with a goal of reducing the number of contacts between British Columbia's Ministry of Children and Family Development and Tsawwassen children, drug and alcohol prevention services, one-to-one parenting services, group activities for youth, and family violence prevention services;
- Aboriginal Family Resources on the Go (AFROG), a mobile family services program (funded by British Columbia);
- the Family Support program, which provides assistance to children and families who are in the care of the provincial government.

The department is also responsible for the Cultural Purposes Fund. This fund is used to advance the Hun'qum'i'num language, TFN history, traditions, symbols, storytelling, song, and dance, and to help Members engage in other practices of Tsawwassen culture.

During the reporting period, TFN's Health & Social Services Department:

- implemented the Community Health Plan and saw an increase in dental appointments for young children;
- developed a comprehensive, on-going drug and alcohol strategy (in partnership with neighbouring services providers);
- increased capacity of the Home and Community Care program and established a service satisfaction baseline;
- began planning for a family retreat for parents (to be launched in the coming reporting period).

SOCIAL HOUSING

There are 21 social housing units on Tsawwassen Lands. During the reporting period, TFN:

- implemented a new regulatory framework and worked to ensure compliance;
- provided additional training and resources to support Social Housing staff;
- increased collection of outstanding social housing rent arrears;
- established a program for ongoing inspection and remediation of social housing ($1,600 per house spent in remediation);
- provided a tenant workshop to encourage tenants to undertake minor home repairs.

CHILD & FAMILY SERVICES

On the Effective Date, Tsawwassen Government passed the *Tsawwassen Child and Families Act*, which delegates all protective duties regarding children and families to British Columbia (16.39). During the reporting period, British Columbia and TFN continued to develop a protocol agreement setting out a renewed relationship in respect of the delivery of Child and Family Services. Once complete, this agreement will establish greater clarity of roles between the Parties—with the goal of protecting, supporting, and offering a brighter future to Tsawwassen children in need of care.

EDUCATION & SKILLS DEVELOPMENT

TFN's Education and Skills Development Department delivers the following programs and services:

- Smuyuq'wa' Lelum Early Childhood Development Centre (infant/toddler program, preschool, and group daycare program);

- support programs for K-12 education;
- administration of a Local Education Agreement for the delivery of K-12 education by Delta School District;
- post-secondary funding for Tsawwassen Members;
- HeadStart (outreach services to parents with children aged 0-6);
- Youth Program (offering outings such as fieldtrips, activities which encourage sportsmanship and teamwork, computer access for educational purposes, and counseling).

During the reporting period, TFN's Education and Skills Development Department:

- offered an increased range of programming for children (birth through 6 years) through the Early Childhood Development (ECD) Centre;
- reached out to the broader community (non-TFN Members), attracting 3 children to the infant and toddlers program, 9 in the age 3-5 program, and 15 in the preschool program;
- worked closely with the Delta School District to improve awareness of TFN culture;
- established after school programs from 3-6 p.m. for primary students and from 6-8 p.m. for high school students (two days per week).

TFN chose to make its Post-Secondary Education program funding available to both status and non-status Members. During the reporting period, TFN saw a substantial increase in post-secondary applications—from three to 18. TFN accordingly amended its budget to increase post-secondary funding and will be examining its budget allocation for future years. The increased interest in post-secondary applications is evidence of a renewed interest and optimism in the future by Tsawwassen Members.

During the reporting period, 35 students were enrolled in kindergarten, primary, and secondary programs, and eight were enrolled in post-secondary programs.

CULTURAL PROGRAMMING

TFN is developing cultural programming to encourage use of the Hun'qum'i'num language, cultural transfer opportunities, and traditional knowledge sharing. In addition, a Standing Committee on Language and Culture was formed to encourage, monitor, and support Tsawwassen Government's efforts to make its systems culturally relevant.

During the reporting period, TFN:

- developed a language and culture strategy (for implementation in the next reporting period);
- hired a staff member, who provided a workshop specific to the Elders Conference and the Canoe Journey;

- provided monthly elders outings to improve social opportunities for elders;
- organized an elders drumming and singing event for preschool children.

PUBLIC WORKS

Upon achieving self-government, TFN chose local government processes similar to a municipal government. These functions include land use planning, public works and infrastructure, environmental management, and economic development.

TFN's Public Works Department provides reliable and safe infrastructure along with community surroundings that contribute to Tsawwassen Members' quality of life. The department has a major role in the community's health, safety, and emergency preparedness. Other responsibilities include:

- operating TFN's sewage plant;
- maintaining social housing, TFN-owned housing and buildings, grounds, and infrastructure;
- contracting for public safety (police, fire, ambulance), road maintenance, street lighting, snow removal, and garbage collection;
- recycling;
- liaising with utility companies (i.e. Terasen, Telus, BC Hydro, Delta Cable);
- managing TFN's compliance with provincial water quality standards.

During the reporting period, TFN's Public Works Department:

- completed construction on the new sewer connection to Delta (hookup pending agreement with Greater Vancouver Sewage Drainage District);
- worked with community members on Fall and Spring clean-ups;
- identified a site for new office space under the 5-Year Capital Plan;
- established a program for the enforcement of TFN regulations and began work on finalizing an enforcement model;
- established a program for ongoing inspection and maintenance of TFN buildings.

INFRASTRUCTURE

In order to begin the first phase of an industrial lands site servicing project, TFN applied to British Columbia and Canada for funding under the Infrastructure Stimulus Fund, a part of Canada's Economic Action Plan (CEAP). Many Aboriginal

Canadians benefited from programs administered by Aboriginal Affairs and Northern Development Canada under CEAP. However, due to its municipal-like status, TFN was the only First Nation in Canada to receive funding from the $4 billion Infrastructure Stimulus Fund. TFN received $3 million from Canada, $3 million from British Columbia, and contributed an equal amount, for a total project value of $9 million. These funds are allocated for the installation of road, sewer, and water infrastructure for Phase 1 of TFN's Industrial Lands development project.

In related infrastructure work, TFN installed connections to Metro Vancouver's water system to ensure sufficient water services for future developments. As a part of CEAP, Canada provided $1.5 million to expand TFN sewage treatment facilities. In addition, through its major capital programs, Canada provided TFN with $1.2 million for municipal water supply and distribution infrastructure.

ECONOMIC DEVELOPMENT

Tsawwassen Government operates the TFN Economic Development Corporation (TEDC) to support a healthy economy by providing jobs, business opportunities, and profits to TFN, and to contribute to an enhanced quality of life for Tsawwassen Members. During the reporting period, TEDC:

- reviewed the shareholder's letter of expectations to ensure TEDC's goals continue to be aligned with expectations;
- launched a Request for Expressions of Interest process to solicit development proposals on Tsawwassen Industrial Lands;
- initiated the development of a risk management framework to evaluate proposals and ensure TFN is offered good value for its lands;
- generated (though its various activities) $535,000 in wages and contracts for Members and their businesses, over $600,000 in revenue for TFN Government, and close to 13,500 hours of employment for Members (equivalent to over 6.5 person years of fulltime employment);
- managed the completion of 80 percent of the road works and site servicing for the initial phase of TFN's Industrial Lands (funded through $9 million in Stimulus Funding from Canada, British Columbia, and TFN).

financially responsible

FINANCE

Through the Tsawwassen First Nation Final Agreement, Canada, British Columbia, and Tsawwassen First Nation have established an on-going government-to-government relationship. The Parties report that Tsawwassen Government was managed in a financially responsible manner during its second year of post-treaty operation.

FINANCE & ADMINISTRATION

During the reporting period, TFN's Finance Department provided the following services:

- annual and 3-year budgets in connection with other departments and the Finance and Audit Committee (FAC);
- annual audit of TFN financial statements;
- accounts payable and payroll;
- contract administration;
- collection of revenues;
- tax administration;
- maintenance and enforcement of the *Financial Administration Act* and regulations, financial policy, and procedures.

In addition, the department undertook a review and modification of staff job descriptions and completed a draft operations manual.

CAPITAL TRANSFER & FISCAL RELATIONS

Canada and TFN are obliged to make various one-time and ongoing scheduled payments to each other as Treaty settlement costs. These include a capital transfer from Canada to TFN (18.1), and negotiation loan repayments from TFN to Canada (18.3 and 18.8). The Treaty provides for TFN a capital transfer of $13.9 million, less outstanding loans of $5.6 million taken to negotiate the Treaty. The capital transfer and negotiation loan repayments are paid in ten annual installments that started on the Effective Date (18.1, 18.3, and 18.8). During the reporting period, the capital transfer amounts and negotiation loan repayments were paid on time.

At the Effective Date, Canada indicated that it would continue to honour all of the Ministerial Loan Guarantees it had previously provided to TFN, and requested that TFN guarantee that it would make funds available to Canada in the event of a default. Rather than having the federal Minister off-set transfers to recover funds in case of default, TFN assumed

commitments associated with existing guarantees. As TFN has a limit on its loan vs. asset ratio, TFN requested—and Canada agreed—to provide quarterly reports from Canada's loan management system.

FISCAL FINANCING AGREEMENT

The Treaty requires the Parties to negotiate, and attempt to reach agreement on, a Fiscal Financing Agreement (FFA) describing the financial relationship among the Parties (19.2). The FFA sets out funding amounts from Canada and British Columbia to TFN for supporting agreed-upon government programs and services, and for supporting Treaty implementation activities.

Canada agreed to pay TFN $14.6 million as an income-generating fund managed by TFN, to support on-going TFN government activities related to fisheries, parks, migratory birds, and other Tsawwassen government functions. During the reporting period, Canada paid the second of three equal payments for this one-time funding.

Canada also contributes approximately $2.8 million each year for federally-supported government programs and services including education, social development, health, and physical works. The payment is made annually on April 1, and is approximately the same level of funding as provided to Tsawwassen pre-treaty under the *Indian Act*. However, post-treaty, TFN has budgetary discretion on how to spend the funds, and reporting requirements have been reduced to a minimum. TFN provides statistical information to ensure there are no data gaps in the records of federal and provincial agencies that generally administer government programs and services outside of Tsawwassen Lands.

Under the FFA, TFN provides statistical and activity reports for the federally-supported programs and services for which TFN has assumed responsibility. This is to ensure there are no data gaps in national records of the federal agencies that generally administer these programs outside of Tsawwassen Lands. TFN provided these reports for program delivery for the first year of the Treaty. TFN also provided to British Columbia and Canada a copy of TFN's audited consolidated financial statements for the fiscal year.

During the reporting period, TFN applied for funding under Canada's Professional and Institutional Development (P&ID) program for staff training purposes. Their application was unsuccessful. Canada's view was that TFN's Implementation Fund, negotiated as part of the FFA, provided all the available federal funding for the training of TFN government staff, and that further funding under the P&ID program would have violated double-funding provisions of the fund itself. TFN's view was that the FFA was not intended to make TFN ineligible for the P&ID program, that Canada's decision amounts to imputing a double-funding provision into the FFA, and that under clauses 36 and 37 of Chapter 4 of the Final Agreement, TFN remains eligible for ongoing federal programs. The parties continued to discuss the issue.

Under the FFA, British Columbia pays $100,000 annually for the provision of a Local Government Programs and Services Liaison Officer. All federal and provincial transfers were completed on time.

OWN SOURCE REVENUE AGREEMENT

On the Effective Date, the Parties entered into a 20-year Own Source Revenue Agreement (OSRA), which calculates the contribution TFN will make from its own source revenue for the agreed-upon programs and services in the FFA (19.4-5). As part of the transition to self-government, Canada and British Columbia agreed that TFN's contribution for the first five years will be zero, after which contributions will increase over a defined period. The intent of the OSRA is to decrease TFN's reliance on financial transfers from Canada and British Columbia as TFN becomes more self-sufficient over time.

After being granted a 60-day extension, TFN submitted OSRA reports to Canada and British Columbia for the 2009-10 fiscal year (19.4 and 19.5). Canada had several questions in respect of the reports. TFN and Canada worked to address these questions through the reporting period.

TAXATION POWERS

The Treaty provides for the Parties, either together or separately, to negotiate on Tsawwassen Government taxation powers (20.4). During the reporting period, TFN initiated discussions with British Columbia regarding the Tsawwassen First Nation Real Property Tax Coordination Agreement. This agreement commits British Columbia, at the request of TFN, to negotiate how TFN can use revenues from property taxation of non-members as security for capital borrowing. In addition, British Columbia informed TFN of the 2011 school tax rates.

Canada remains willing to negotiate other taxation powers agreements (e.g., First Nations GST or Personal Income Tax). TFN currently has no plans to exercise its powers in these taxation fields. However, during the reporting period, preliminary information was exchanged between Canada and TFN regarding Canada's approach to sales tax administration agreements as well as personal income tax administration agreements with Aboriginal governments.

TSAWWASSEN FIRST NATION AUDIT INFORMATION

FOR THE YEAR ENDED MARCH 31, 2011

OPERATIONAL BUDGETS

Each year, the Tsawwassen Legislature provides each of the individual departments of Tsawwassen Government with the authority to spend resources on approved programs and services. It is important that these resources are well managed, and that the delivery of programs and services does not exceed the approved expenditure amounts. Over the reporting period, Tsawwassen staff were successful in managing the delivery of programs and services within their approved budgets, and there was a small operating surplus, which was carried forward into the 2011-2012 fiscal year.

CAPITAL BUDGETS

There were also a number of significant capital projects that were under construction over the reporting period, which added to TFN's capital asset base and provided much needed infrastructure. Each of these projects proceeded on schedule, and within budget. Among them was the Industrial Lands Infrastructure project, which included the construction of roads and a water main, which now connects TFN to the Metro Vancouver Water District. The construction of the water main was completed, while the overall project was approximately 75 percent complete by March 31, 2011. This project was funded in equal shares by TFN, Canada, and British Columbia under Canada's Economic Action Plan. In addition, TFN completed the portion of the construction of a sewer main that is on Tsawwassen Lands, which was funded with a contribution from Canada's Economic Action Plan.

Note: The following tables show the consolidated statement of financial activity and the consolidated schedule of capital assets, both of which are taken from the 2010-2011 audit. Taken together, these tables show a complete picture of TFN's operational expenditures, activities relating to TFN's capital asset base, and activity relating to various Treaty Funds.

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Independent Auditor's Report

To the Executive Council of the Tsawwassen Government

We have audited the accompanying consolidated financial statements of Tsawwassen Government, which comprise the consolidated statement of financial position as at March 31, 2011, and the consolidated statements of operations and accumulated surplus, change in net financial assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Canadian generally accepted accounting principles, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of Tsawwassen Government as at March 31, 2011, and the results of its operations, changes in its net financial assets and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Deloitte & Touche LLP

Chartered Accountants
Vancouver, British Columbia
July 26, 2011

Tsawwassen Government

Consolidated schedule of tangible capital assets year ended March 31, 2011

Schedule 1

	Land	Water and Sewer system	Buildings	Housing projects	Furniture and equipment	Vehicle and boat	Playground	Roads and dykes	Capital infrastructure	Capital subdivision under construction	Total
	$	$	$	$	$	$	$	$	$	$	$
Cost											
Opening balance	249,447,460	12,619,344	5,876,748	1,098,788	153,230	219,746	95,180	16,281,964	1,356,230	1,950,811	289,099,501
Additions	-	2,635,878	-	-	6,678	-	-	-	6,318,856	145,772	9,107,184
Disposals				(22,641)							(22,641)
	249,447,460	15,255,222	5,876,748	1,076,147	159,908	219,746	95,180	16,281,964	7,675,086	2,096,583	298,184,044
Accumulated amortization											
Opening balance		421,387	288,041	103,601	92,212	63,201	12,955	469,400			1,450,797
Additions	-	421,386	309,812	116,824	37,463	33,134	12,955	467,132	-	-	1,398,706
Disposals		-	-	-	-	-	-	-	-	-	-
		842,773	597,853	220,425	129,675	96,335	25,910	936,532			2,849,503
Net book value, March 31, 2011	249,447,460	14,412,449	5,278,895	855,722	30,233	123,411	69,270	15,345,432	7,675,086	2,096,583	295,334,541
Cost											
Contributed (Note 2)	249,202,960	12,551,007	5,876,748	1,098,788	76,399	89,746	95,180	16,281,964	-	1,623,516	286,896,308
Additions	244,500	68,307	-	-	76,831	130,000	-	-	1,356,230	327,295	2,203,163
Disposals	-	-	-	-	-	-	-	-	-	-	-
	249,447,460	12,619,344	5,876,748	1,098,788	153,230	219,746	95,180	16,281,964	1,356,230	1,950,811	289,099,501
Accumulated amortization											
Additions	-	421,387	288,041	103,601	92,212	63,201	12,955	469,400	-	-	1,450,797
Disposals	-	-	-	-	-	-	-	-	-	-	-
		421,387	288,041	103,601	92,212	63,201	12,955	469,400	-	-	1,450,797
Net book value, March 31, 2010	249,447,460	12,197,957	5,588,707	995,187	61,018	156,545	82,225	15,812,564	1,356,230	1,950,811	287,648,704

Tsawwassen Government

Schedule 2

Consolidated schedule of segment disclosure year ended March 31, 2011

	General Fund	Tsawwassen Settlement Trust Fund	Tangible Capital Assets Reserve	Local Revenue Fund	Economic Development Fund	Cultural Purposes Fund	Commercial Fish Fund	Commercial Crab Fund	Reconciliation Fund	Implementation Fund	Eliminations on Consolidation	2011 Consolidated
	$	$	$	$	$	$	$	$	$	$	$	$
Revenues												
Implementation	-	-	-	-	-	-	-	-	-	5,023,198	-	5,023,198
Canada's Economic Action Plan	4,030,041	-	-	-	-	-	-	-	-	-	-	4,030,041
Indian and Northern Affairs Canada -												
Block	3,100,065	-	-	-	-	-	-	-	-	-	-	3,100,065
Contributions	180,726	-	-	-	-	-	-	-	-	-	-	180,726
Other	1,485,677	-	250,565	-	-	-	-	-	-	-	-	1,736,242
Interest income	684,421	-	3,769	-	306	-	-	-	1,946	7,302	-	697,744
Share of business enterprise income (Note 8)	684,204	-	-	-	-	-	-	-	-	-	-	684,204
Property taxes	-	-	-	680,623	-	-	-	-	-	-	-	680,623
Economic Development	612,141	-	-	-	-	-	-	-	-	-	-	612,141
Permit and registry fees	607,632	-	-	-	-	-	-	-	-	-	-	607,632
Province of British Columbia	367,457	-	-	-	-	-	-	-	-	-	-	367,457
Interest income on Final Agreement receivable	-	322,198	-	-	-	-	-	-	-	-	-	322,198
Lease and rental	295,011	-	-	-	-	-	-	-	-	-	-	295,011
Housing program	147,373	-	-	-	-	-	-	-	-	-	-	147,373
First Nations Employment Society	106,313	-	-	-	-	-	-	-	-	-	-	106,313
Utilities	70,183	-	-	-	-	-	-	-	-	-	-	70,183
	13,031,244	322,198	254,334	680,623	306	-	-	-	1,946	5,030,500	-	19,321,151
Expenses (Note 17)												
Lands and municipal	2,795,932	-	-	-	-	-	-	-	-	13,738	-	2,809,670
Administration	874,129	-	-	-	-	41,500	-	-	-	1,576,397	-	2,492,026
Amortization	1,274,986	-	-	-	-	-	-	-	-	-	-	1,274,986
Community services -												
Education	566,048	-	-	-	-	-	-	-	-	506,717	-	1,072,765
Social development	424,118	-	-	-	-	135,500	-	-	-	25,778	-	585,396
Health	306,039	-	-	-	-	-	-	-	-	-	-	306,039
Economic development	726,954	-	-	-	-	-	-	-	-	-	-	726,954
Taxation	-	-	-	680,623	-	-	-	-	-	-	-	680,623
Distribution	-	273,280	-	-	-	-	-	-	-	-	-	273,280
Housing program	157,678	-	-	-	-	-	-	-	-	-	-	157,678
Interest on final agreement debt payable	-	140,600	-	-	-	-	-	-	-	-	-	140,600
	7,125,884	413,880	-	680,623	-	177,000	-	-	-	2,122,630	-	10,520,017
Excess of revenues over expenses	5,905,360	(91,682)	254,334	-	306	(177,000)	-	-	1,946	2,907,870	-	8,801,134
Transfer of funds to Treaty Settlement	-	(4,401,047)	-	-	-	-	-	-	-	-	-	(4,401,047)
Transfer of funds to Treaty Fisheries Stewardship	-	-	-	-	-	-	(1,116,776)	-	-	-	-	(1,116,776)
Interfund transfer	99,884	-	-	-	(99,884)	-	-	-	-	-	-	-
Accumulated surplus, beginning of year	(2,037,092)	12,157,033	287,140,438	-	520,686	1,277,582	2,213,499	473,766	228,512	3,888,679	-	305,868,103
Accumulated surplus, end of year	3,968,152	7,664,306	287,394,772	-	441,108	1,100,582	1,096,723	473,766	230,458	6,796,549	-	309,123,414